

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1-15. (Previously Cancelled)

16-24. (Cancelled)

25. (New) A method for reducing the internal resistance of a lithium secondary battery that includes a positive active material containing a lithium manganese oxide material having a cubic spinel structure, said method comprising the steps of:

- (a) mixing lithium-containing compounds with manganese-containing compounds to form a mixture;
- (b) firing said mixture in an oxidizing atmosphere at a temperature of 650°C to 1000°C for 5 to 50 hours to form an intermediate material;
- (c) pulverizing said intermediate material to form a pulverized intermediate material having a mean particle size of 10  $\mu\text{m}$  or less; and
- (d) firing said pulverized intermediate material in an oxidizing atmosphere at a temperature higher than the temperature of step (b) and within a range of 650°C to 1000°C for 5 to 50 hours to form a lithium manganese oxide material;

whereby the crystallite size of said lithium manganese oxide material is 58 nm or greater, and wherein the lattice distortion of said final lithium manganese oxide material is 0.09% or less, such that the internal resistance of the lithium secondary battery is reduced.

26. (New) The method of claim 25, wherein said lithium manganese oxide material is fired a third time at a temperature higher than the temperature of step (d).

27. (New) The method of claim 26, further comprising at least one pulverization step after step (d), wherein said lithium manganese oxide material is pulverized to form a pulverized intermediate material.
28. (New) The method of claim 27, wherein a mean particle size of said pulverized intermediate material is 10  $\mu\text{m}$  or less.
29. (New) The method according to claim 25, wherein a Li/Mn ratio in said lithium manganese oxide material exceeds 0.5.
30. (New) The method according to claim 25, wherein said lithium manganese oxide material comprises at least one of salts and oxides of lithium in combination with at least one of salts and oxides of manganese.